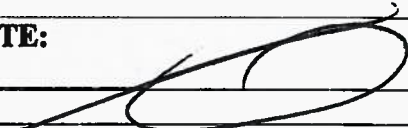


<b>LAS VEGAS POLICE DEPARTMENT</b>	<b>ADMINISTRATION</b>
<b>SUBJECT:</b> <i>Budget and Fiscal Management</i>	<b>NUMBER: ADM.23</b>
<b>EFFECTIVE DATE:</b> <i>9 September 2010</i>	<b>REVIEW DATE:</b>
<b>AMENDS/SUPERSEDES:</b>	<b>APPROVED:</b>  <b>Chief of Police Gary Gold</b>
<b>NMMLEPSC STANDARDS:</b> <i>ADM.16.01 – ADM.16.03</i>	<b>NMSA:</b>

**I. PURPOSE:**

The purpose of this policy is to ensure the efficient and effective management of the budget and fiscal management function by providing administrative guidance that identifies the responsibilities and the process within the uniform components of the department.

**II. POLICY:**

It is the policy of The Las Vegas Police Department to manage the function of Budget and Fiscal Management in an effective and efficient manner by coordinating the efforts of uniform and other organizational components as provided in this policy.

**III. APPLICABILITY:**

This policy is applicable to all commissioned and non-commissioned employees of The Las Vegas Police Department.

**IV. REFERENCES:**

None

**V. DEFINITIONS:**

**Budget:** A plan specifying how resources, especially time or money will be allocated or spent during a particular period.

**Fiscal Management:** Provides budgeting and accounting support to the Agency. The unit is responsible for development of the Agency's annual budget.

## VI. PROCEDURE:

The ability to maintain current and accurate fiscal records is important in the administration of the Department. Procedures are necessary to control the fiscal process in order to make it more effective and efficient. The following guidelines have been established to assist employees and ensure adherence to the City of Las Vegas Procurement Policy.

### A. Chief of Police

The Chief has the ultimate authority and accountability for the fiscal management of the Department and is responsible for the final budget preparation for submission to the City Manager. It is the responsibility of the Chief of Police or designee to exercise control over and approve all expenditures of the Department's budget.

### B. Commander

All budgetary requests should be submitted through the chain of command to Division Commander. It will be the Commander's responsibility to forward it to the Chief. The Chief with the assistance of the assistance of the Police Financial Specialist is responsible for the everyday operations of the fiscal affairs function of the Department.

### C. Department Employees

All Department employees may play a role in the budget process by identifying / anticipating needs and preparing requests, which are submitted through their chain of command. Selected employees may be identified by the staff to assist further in budget preparations of specific areas.

### D. Information Services Division Cash Account

There is one operating cash account within the Department as follows:

1. Information Services Division will maintain a cash account. The fund is utilized to assist in recovering costs for issuing police reports, background checks and fingerprinting. **It shall be unauthorized to make disbursements or purchases from this account for any reason.**
  - a. In order to provide accountability at all levels, the following guidelines will be followed when dealing with the Information Services Division cash account.
  - b. Anytime a cash transaction is made, a receipt will be made. The employee will be required to make a receipt with their employee number. All receipts shall be filed and maintained.
2. No cash disbursements will be made.
3. This account is balanced on a weekly basis.

4. All funds from this account will be deposited in the appropriate line item through the City of Las Vegas Finance Section.
5. Further, this account shall follow all established norms for this type of account.

#### **E. Purchasing Guidelines**

##### **Equipment/Supplies:**

1. Guidelines for purchases are specified in the City of Las Vegas Procurement Policy, which is available from the Police Financial Specialist.
2. All procurement shall follow these guidelines.
3. The only persons authorized to sign is the Chief or designee.
4. Any employee of the police department requesting equipment must submit a request by a memorandum and should include the requisite price quotes. The memo must be submitted through the employee's chain of command.
5. The Chief of Police has the authority for emergency purchasing or rental agreements for equipment.
  - a. The Chief of Police is responsible for requesting supplemental or emergency appropriations and fund transfers to thru the City Manager. The City Manager will have the final decision for the transfer of funds.
  - b. The Chief of Police has the authority to purchase maintenance and service agreements as he deems necessary for the Department.
6. The Chief of Police will receive a monthly status report from City Hall (Finance Department) on the following:
  - a. expenditures
  - b. account balance
  - c. encumbrances
  - d. unencumbered

#### **F. Travel Request**

1. When a member of the Las Vegas Police Department is required to travel to training or an approved event, the member will contact the Training Administrative Aide for travel arrangements and to complete a City of Las Vegas Travel Request.
2. Any member of the department who requests to go out of town and needs expenses must submit information pertaining to why the expenses are necessary and any information detailing the training and or assignment must be submitted through the member's chain of command at least four weeks prior to travel, so it can be submitted to the City Finance Department at least two weeks prior to travel.

3. A 'City of Las Vegas Travel Authorization' form will be completed by the Training Administrative Aide and submitted four weeks prior to training date in order for an advance check to be printed. An advance check will be at 80% of the per-diem, after the travel a Reimbursement Voucher will be completed for the remainder (20%) of the per-diem.

#### **G. Inventory Control**

1. Inventory controls are set by the City of Las Vegas and provided for within established procedure. Information on this subject can be obtained from the Police Financial Specialist.
2. The Chief of Police will assign a member of the department to maintain a current list of inventory and will be responsible for the completion of a yearly inventory of departmental assets.
3. In order to maintain current and accurate fiscal records, the police financial specialist is the central purchasing agent for the Las Vegas Police Department.
4. Any requests for purchases from the Department budget will be routed through the requestor's Chain of Command to the Chief of Police.
5. Any inventory/shipments received by the Las Vegas Police Department budget, will be routed through the Police Financial Specialist who will then distribute them accordingly and have will have Receiving Report completed.
6. When a newly acquired piece of equipment is received, The Division Commander will make an addition to the respective division inventory.
7. In order to assist in keeping complete and accurate inventory records, any time a member of the Las Vegas Police Department wishes to participate in an inter-departmental or other exchange of equipment or property, they will make a request via memorandum through their chain of command.
8. No city property can be given away or thrown away, even if broken and unusable, without the proper authorization which must be received through the chain of command to the Chief of Police or designee.

#### **VII ATTACHMENTS:**

None